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Jimmy Berry

Independent Audit and Advisory Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,¹

Debtors.

)
)
) Chapter 11

)
) Case No. 18-23538 (RDD)

)
) (Jointly Administered)
)

**FIFTH MONTHLY FEE STATEMENT OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS INDEPENDENT AUDITOR AND ADVISORY SERVICES PROVIDER TO
THE DEBTORS FOR THE PERIOD
FROM MARCH 1, 2019 THROUGH MARCH 31, 2019**

Name of Applicant:

Deloitte & Touche LLP

Authorized to Provide Services as:

Independent Audit and Advisory Services
Provider to the Debtors

Date of Retention:

Effective *Nunc Pro Tunc* to October 15,
2018 by Order entered January 22, 2019

Period for which Compensation and
Reimbursement is Sought:

March 1, 2019 through March 31, 2019

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$ 80,195.50

80% of Fees Sought: \$ 64,156.40

Amount of Expense Reimbursement Sought: \$ 0.00

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): \$ 80,195.50

20% Holdback Amount: \$ 16,039.10

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/19 Dkt. 2855	10/15/18 – 11/30/18	\$1,411,044.00	\$20,031.02	\$1,128,835.20	\$20,031.02
04/03/19 Dkt. 3025	12/01/18 – 12/31/18	\$580,935.00	\$11,451.92	\$464,748.00	\$11,451.92
04/15/19 Dkt. 3221	01/01/19 – 01/31/19	\$173,211.50	\$9,300.27	\$138,569.20	\$9,300.27
04/15/19 Dkt. 3222	02/01/19 – 02/28/19	\$159,580.00	\$6,371.45	\$127,664.00	\$6,371.45

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period from March 1, 2019 through March 31, 2019

Advisory Services - ASC 606

Professional	Level	Rate	Hours	Fees
Lauret, Kyle	Senior Manager	\$625.00	7.5	\$4,687.50
Professional Subtotal:			7.5	\$4,687.50

Advisory Services - ASC 852

Professional	Level	Rate	Hours	Fees
Lauret, Kyle	Senior Manager	\$625.00	1.2	\$750.00
Professional Subtotal:			1.2	\$750.00

Advisory Services - SOC Reports

Professional	Level	Hours	Fees
Berggren, Maureen	Managing Director	3.3	
Bihm, Christy	Managing Director	0.6	
Lonnemann, Malorie	Manager	5.0	
McManus, Joseph	Senior Consultant	0.3	
Riordan, Katy	Senior Consultant	2.2	
Smietanski, Meredith	Senior Consultant	25.6	
Straub, Kelsey	Senior Consultant	3.8	
Hoye, Jim	Consultant	3.1	
Mason, David	Consultant	0.9	
Nguyen, Donna	Consultant	2.6	
Professional Subtotal:			\$0.00

Audit Services²

Professional	Level	Hours	Fees
Berry, Jim	Partner/Principal	1.4	
Berrill, Liz	Partner/Principal	3.7	
Weinert McDonnell, Lesley	Partner/Principal	5.4	
Lauret, Kyle	Senior Manager	15.7	
Staiger, Jt	Senior Manager	6.3	
Beekman, Berna	Manager	6.0	
Lonnemann, Malorie	Manager	2.7	
Vajhala, Phani Kiran	Manager	1.0	
Riordan, Katy	Senior Consultant	3.7	
Sinha, Harshit	Senior Consultant	9.7	
Smietanski, Meredith	Senior Consultant	4.4	
Allen, Michael	Staff/Consultant	0.6	
Hoye, Jim	Staff/Consultant	0.3	
Mason, David	Staff/Consultant	3.1	
Nguyen, Donna	Staff/Consultant	3.9	
Professional Subtotal:		67.9	\$0.00

² Deloitte & Touche performed services related to Base Audit Engagement during this monthly fee statement period; however, no billing installment is sought for this period.

Out of Scope Audit Services

Professional	Level	Rate	Hours	Fees
Drager, Christine	Managing Director	\$600.00	0.3	\$180.00
Van Houtte, Andy	Partner/Principal	\$600.00	0.3	\$180.00
Lauret, Kyle	Senior Manager	\$500.00	16.5	\$8,250.00
Leonard, Allison	Senior Manager	\$500.00	2.3	\$1,150.00
Li, Tian	Senior Manager	\$500.00	0.3	\$150.00
Staiger, Jt	Senior Manager	\$500.00	8.8	\$4,400.00
Chang, Stephen	Manager	\$400.00	3.1	\$1,240.00
Hu, May	Senior Consultant	\$300.00	0.8	\$240.00
Riordan, Katy	Senior Consultant	\$300.00	19.1	\$5,730.00
Straub, Kelsey	Senior Consultant	\$300.00	40.2	\$12,060.00
Allen, Michael	Staff/Consultant	\$200.00	51.3	\$10,260.00
Nguyen, Donna	Staff/Consultant	\$200.00	63.7	\$12,740.00
Fantom, Tiffany	Staff/Consultant	\$120.00	2.0	\$240.00
Kasthuri, Mahesh	Staff/Consultant	\$120.00	1.1	\$132.00
Kumra, Meghna	Staff/Consultant	\$120.00	3.4	\$408.00
Sharma, Akashna	Staff/Consultant	\$120.00	4.9	\$588.00
Gupta, Anitya	Staff/Consultant	\$80.00	0.5	\$40.00
Professional Subtotal :			218.6	\$57,988.00

Preparation of Fee Applications

Professional	Level	Rate	Hours	Fees
Abrom, Carisa	Senior Consultant	\$300.00	17.9	\$5,370.00
Blair, Stephanie	Staff/Consultant	\$200.00	57.0	\$11,400.00
Professional Subtotal :			74.9	\$16,770.00

TOTAL HOURS AND FEES REQUESTED	417.5	\$80,195.50
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CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period from March 1, 2019 through March 31, 2019

Categories	Hours	Fees
Advisory Services - ASC 606	7.5	\$4,687.50
Advisory Services - ASC 852	1.2	\$750.00
Advisory Services - SOC Reports	47.4	\$0.00
Audit Services	67.9	\$0.00
Out of Scope Audit Services	218.6	\$57,988.00
Preparation of Fee Applications	74.9	\$16,770.00
Fees Category Subtotal :	417.5	\$80,195.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
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Advisory Services - ASC 606

03/06/2019

Lauret, Kyle	Perform quality review of compiled workpapers in connection with Sears Holdings ASC 606 Revenue accounting and advisory services engagement for purposes of completing the electronic filing of workpapers.	\$625.00	2.3	\$1,437.50
Lauret, Kyle	Research special electronic filing requirements for Sears Holdings ASC 606 Revenue accounting and advisory services engagement.	\$625.00	1.3	\$812.50
Lauret, Kyle	Review Sears Holdings ASC 606 Revenue accounting and advisory services engagement file for completeness for purposes of completing the electronic filing of workpapers as required by general auditing standards.	\$625.00	1.2	\$750.00
Lauret, Kyle	Compile workpapers in connection with Sears Holdings ASC 606 Revenue accounting and advisory services engagement for purposes of electronic filing of the workpapers as required by auditing standards.	\$625.00	2.7	\$1,687.50

Subtotal for Advisory Services - ASC 606:

7.5 \$4,687.50

Advisory Services - ASC 852

03/04/2019

Lauret, Kyle	Initiate electronic filing of workpapers regarding the Sears bankruptcy accounting and advisory services projects as required by auditing standards.	\$625.00	0.4	\$250.00
Lauret, Kyle	Review compiled file for Sears bankruptcy accounting and advisory services project to prepare for electronic submission.	\$625.00	0.8	\$500.00

Subtotal for Advisory Services - ASC 852:

1.2 \$750.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/01/2019				
Lonnemann, Malorie	Review expenditure controls related to the Kmart 3-way match for Sears Hometown Outlet.	\$0.00	3.0	\$0.00
Nguyen, Donna	Update property tax payment control documentation to include payment approval dates.	\$0.00	2.6	\$0.00
Straub, Kelsey	Address manager review questions on property tax payment control.	\$0.00	1.2	\$0.00
03/04/2019				
Berggren, Maureen	Review control mapping working papers for purposes of the Sears Hometown Outlet Service Organization Control report.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review management assertions as it related to the Lands End Service Organization Control 1 ("SOC 1") report.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review updates to expenditure controls regarding the new merchandise vendor review for Lands End.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review updates to expenditure controls regarding the new merchandise vendor review for Sears Hometown Outlet.	\$0.00	0.3	\$0.00
Hoye, Jim	Document updated contractor term date evidence to finalize outstanding workpapers related to the Service Control Organization Control (Sears Hometown Outlet).	\$0.00	0.3	\$0.00
03/05/2019				
Hoye, Jim	Reconcile outstanding business controls for Service Organization Control reports.	\$0.00	0.2	\$0.00
Hoye, Jim	Assess outstanding workpapers to complete electronic filing process as required by auditing standards.	\$0.00	0.4	\$0.00
Hoye, Jim	Adjust writeup for Contractors termination testing based on notes from M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/05/2019				
Hoye, Jim	Draft email regarding status of outstanding Service Organization Control workpapers for electronic filing to send to M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Smietanski, Meredith	Perform preliminary review of Lands End index for completeness in preparation of electronic filing as required by auditing standards.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Review updates in expenditure control documentation regarding merchandise vendors review.	\$0.00	1.0	\$0.00
Straub, Kelsey	Review property tax language in the draft version of the Sears Hometown audit report.	\$0.00	0.7	\$0.00
Straub, Kelsey	Review the sales tax control language in the draft Lands End audit report.	\$0.00	0.7	\$0.00
03/06/2019				
Berggren, Maureen	Review expenditure control testing documentation regarding manual payments made in the Sears accounts payable system ("NAP") for Sears Hometown Outlet.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review expenditure control testing documentation regarding manual payments made in the Sears accounts payable system ("NAP") for Lands End.	\$0.00	0.2	\$0.00
03/07/2019				
Hoye, Jim	Review Service Organization Control ("SOC") Business Control workpapers regarding inventory.	\$0.00	0.2	\$0.00
Hoye, Jim	Document updated contractor term date evidence to finalize outstanding workpapers related to the Service Control Organization Control (Lands End).	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Review expenditure controls related to the new vendor review for Sears Hometown Outlet.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/08/2019				
Riordan, Katy	Review documentation related to expenditure controls regarding the merchandise vendor review for Land's End.	\$0.00	1.1	\$0.00
Riordan, Katy	Review documentation related to expenditure controls regarding the merchandise vendor review for Sears Hometown Outlet.	\$0.00	1.1	\$0.00
03/11/2019				
Berggren, Maureen	Speak with J. Goodin (Sears) regarding updates related to the contractor expiration control.	\$0.00	0.3	\$0.00
03/12/2019				
Mason, David	Draft population and samples for contractor terminations workpaper.	\$0.00	0.9	\$0.00
03/13/2019				
Smietanski, Meredith	Review the supporting workpapers for the Sears Hometown Outlet report to assess whether they align with the report conclusions and references.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Review the supporting workpapers for the Lands End Service Organization Control report to assess against the report conclusions and references.	\$0.00	2.3	\$0.00
03/14/2019				
Berggren, Maureen	Perform review over the contractor expiration control based on updates.	\$0.00	0.2	\$0.00
Bihm, Christy	Perform quality review of the updated Sears Hometown Outlet Service Organization Control 1 ("SOC 1") report.	\$0.00	0.4	\$0.00
Bihm, Christy	Perform quality review of the updated Lands End Service Organization Control 1 ("SOC 1") report.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski and J. McManus (all Deloitte) regarding Kmart migrated inventory controls.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/14/2019				
Hoye, Jim	Update documentation of outstanding business controls related to inventory for purposes of the Service Organization Control report.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding Contractors Expiration Date testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Sears Contractors Term evidence for purposes of finalizing outstanding workpapers for the Service Organization Control report for Lands End.	\$0.00	0.2	\$0.00
McManus, Joseph	Meet with M. Smietanski and J. Hoye (all Deloitte) regarding Kmart migrated inventory controls.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoye (Deloitte) regarding Contractors Expiration Date testing.	\$0.00	0.4	\$0.00
Straub, Kelsey	Provide a listing of property tax controls included in the Sears Hometown audit report to J. Hoye (Deloitte).	\$0.00	0.6	\$0.00
Straub, Kelsey	Provide a listing of sales tax controls included in the Land's End audit report to J. Hoye (Deloitte).	\$0.00	0.6	\$0.00
03/16/2019				
Berggren, Maureen	Review of the Sears Hometown Outlet index in preparation for electronic filing of workpapers, which is required by auditing standards.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review of the Lands End index in preparation for electronic filing of workpapers, which is required by auditing standards.	\$0.00	0.2	\$0.00
03/18/2019				
Berggren, Maureen	Perform final review of Sears Hometown Outlet Service Organization Control report to sign for issuance.	\$0.00	0.3	\$0.00
Berggren, Maureen	Perform final review of Lands End Service Organization Control report to sign for issuance.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/18/2019				
Smietanski, Meredith	Document changes made in outstanding Lands End Service Organization Control workpapers.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Assess outstanding Service Organization Control ("SOC") workpapers for electronic filing readiness for the Lands End index.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Assess outstanding Service Organization Control ("SOC") workpapers for electronic filing readiness for the Sears Hometown Outlet index.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Document changes made in outstanding Sears Hometown Outlet Service Organization Control workpapers.	\$0.00	1.9	\$0.00
03/19/2019				
Berggren, Maureen	Review of report-related working papers in the Sears Hometown Outlet audit file.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review of report-related working papers in the Lands End audit file.	\$0.00	0.2	\$0.00
03/22/2019				
Smietanski, Meredith	Update documentation for outstanding Service Organization Control workpapers to prepare for electronic filing of the Lands End report.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Update documentation for outstanding Service Organization Control workpapers to prepare for electronic filing of the Sears Hometown Outlet report.	\$0.00	1.9	\$0.00
03/28/2019				
Smietanski, Meredith	Review Lands End index as part of our electronic filing procedures.	\$0.00	3.4	\$0.00
Smietanski, Meredith	Assess Sears Hometown Outlet index as part of our electronic filing procedures.	\$0.00	3.4	\$0.00
Subtotal for Advisory Services - SOC Reports:			47.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/01/2019				
Sinha, Harshit	Update pension census data dashboards for SHC's pension plans.	\$0.00	4.2	\$0.00
Staiger, Jt	Analyze status of prioritized items for 2018 financial reporting procedures to be performed for the estate.	\$0.00	2.0	\$0.00
Vajhala, Phani Kiran	Finalize memos on Management assertions as part of our procedures for issuance of Service Organization Control reports.	\$0.00	1.0	\$0.00
03/02/2019				
Staiger, Jt	Analyze current priorities and requirements for 2018 financial reporting procedures to prepare if needed by the estate.	\$0.00	2.4	\$0.00
03/04/2019				
Allen, Michael	Update documentation of certain selections in testing of manual payments in the Sears payment system based on information received from K. Corbat (Sears).	\$0.00	0.6	\$0.00
Berrill, Liz	Participate in call with A. Molidor, C. Chambers, B. Ahrendt (all Deloitte) to discuss current SHC priorities and resources needed for upcoming months.	\$0.00	0.5	\$0.00
Lauret, Kyle	Participate in call with A. Molidor, C. Chambers, B. Ahrendt (all Deloitte) to discuss current SHC priorities and resources needed for upcoming months.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Assess current SHC priorities as they relate to the electronic filing of engagement files.	\$0.00	1.0	\$0.00
Mason, David	Review contractor term updates related to Service Organization control testing.	\$0.00	1.1	\$0.00
Sinha, Harshit	Document pension census data dashboards for review as part of our year end pension procedures for 2018.	\$0.00	3.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/04/2019				
Staiger, Jt	Participate in call with A. Molidor, C. Chambers, B. Ahrendt (all Deloitte) to discuss prioritized items and resources needed for upcoming months.	\$0.00	0.5	\$0.00
03/05/2019				
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, M. Lonnemann, and A. Williams (Deloitte) to discuss the team priorities for the week, including procedures performed over engagement electronic filings and termination.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review additional independence related workpapers to include in final Sears Holdings electronic file.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, M. Lonnemann, and A. Williams (Deloitte) to discuss the team priorities for the week, including procedures performed over engagement electronic filings and termination.	\$0.00	0.7	\$0.00
Sinha, Harshit	Update pension census data dashboards for both of SHC's pension plans.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Review contractor term dates in relation to general IT control testing.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Update outstanding Service Organization Control ("SOC") workpapers in order to complete electronic filing.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, M. Lonnemann, and A. Williams (Deloitte) to discuss the team priorities for the week, including procedures performed over engagement electronic filings and termination.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/05/2019				
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, J. Staiger, M. Lonnemann, and A. Williams (Deloitte) to discuss the team priorities for the week, including procedures performed over engagement electronic filings and termination.	\$0.00	0.7	\$0.00
03/06/2019				
Mason, David	Update business control references in general IT testing workpapers.	\$0.00	1.2	\$0.00
Nguyen, Donna	Update documentation related to expenditure control for Kmart 3-way match system.	\$0.00	3.9	\$0.00
Riordan, Katy	Review documentation related to expenditure control for Kmart 3-way match system.	\$0.00	3.7	\$0.00
Smietanski, Meredith	Review index related to automated business process control testing for electronic filing as part of required auditing procedures.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Assess outstanding Service Organization Control ("SOC") workpapers for electronic filing readiness.	\$0.00	0.5	\$0.00
03/07/2019				
Lauret, Kyle	Analyze historical on-site documents subject to mandatory document preservation hold.	\$0.00	2.9	\$0.00
Lonnemann, Malorie	Review engagement index updates related to Sears bankruptcy accounting projects for 2018.	\$0.00	1.0	\$0.00
03/11/2019				
Lauret, Kyle	Update status tracker of Sears Holdings engagements.	\$0.00	3.4	\$0.00
03/12/2019				
Berry, Jim	Review Inventory Data Analytics memo and supplement related to inventory valuation at SHC.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/14/2019				
Berry, Jim	Review responses to review comments for the Inventory Data Analytics memo as it relates to inventory valuation.	\$0.00	0.3	\$0.00
Mason, David	Update documentation of contractor termination workpapers.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Update documentation of the contractor expiration date testing based on notes received from M. Berggren (Deloitte).	\$0.00	0.6	\$0.00
Smietanski, Meredith	Finalize documentation of contractor expiration date testing for electronic filing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. McManus and J. Hoye (all Deloitte) regarding Kmart migrated inventory controls.	\$0.00	0.3	\$0.00
03/15/2019				
Hoye, Jim	Review index for completeness for the purposes of electronic filings of workpapers.	\$0.00	0.3	\$0.00
03/19/2019				
Berrill, Liz	Review engagement index of Sears bankruptcy accounting projects in preparation of electronic filing as required by auditing standards.	\$0.00	0.7	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, M. Lonnemann, and A. Williams (Deloitte) to discuss current priorities for SHC 2018 procedures.	\$0.00	0.7	\$0.00
Lauret, Kyle	Draft correspondence to E. Lo (Deloitte) regarding Sears Holdings bankruptcy impact on Sears Holdings subsidiaries.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Perform initial check of the engagement index related to Sears bankruptcy accounting projects for 2018.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/19/2019				
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, M. Lonnemann, and A. Williams (Deloitte) to discuss current priorities for SHC 2018 procedures.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, J. Staiger, K. Lauret, M. Lonnemann, and A. Williams (Deloitte) to discuss current priorities for SHC 2018 procedures.	\$0.00	0.7	\$0.00
03/20/2019				
Lauret, Kyle	Draft formal background and facts to conduct a Deloitte independence consultation evaluating permissibility of services based on potential scenarios with Sears Holdings and Lands' End.	\$0.00	2.6	\$0.00
03/21/2019				
Berrill, Liz	Assess current status of prioritized items as it relates to the 2018 SHC procedures.	\$0.00	0.3	\$0.00
03/22/2019				
Berrill, Liz	Assess considerations related to the engagement index related to Sears bankruptcy accounting projects for 2018.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with J. Drosopolous and S. Brokke (all Sears) to discuss status update and next steps of ongoing procedures related to the bankruptcy.	\$0.00	2.2	\$0.00
Weinert McDonnell, Lesley	Review service authorization documentation for services performed for SHC as it relates to independence rules.	\$0.00	2.0	\$0.00
03/25/2019				
Berrill, Liz	Assess the engagement index related to Sears bankruptcy accounting projects for 2018 to prepare for electronic filing as required by auditing standards.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/25/2019				
Weinert McDonnell, Lesley	Review service authorization documentation for tax services for independence.	\$0.00	0.5	\$0.00
03/26/2019				
Lauret, Kyle	Review initial Sears Holdings audit file for accounting and advisory lease services.	\$0.00	0.6	\$0.00
03/27/2019				
Lauret, Kyle	Review historical emails to check completeness of electronic file for Sears Holdings accounting and advisory lease services.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Review pension workpapers including results of demographic data analysis.	\$0.00	1.5	\$0.00
03/29/2019				
Berrill, Liz	Review updates to engagement index of Sears bankruptcy accounting projects in preparation of electronic filing as required by auditing standards.	\$0.00	0.5	\$0.00
03/31/2019				
Beekman, Berna	Review self-insurance model updates for entity segments.	\$0.00	2.4	\$0.00
Beekman, Berna	Review changes in self insurance assumptions as it relates to entity segments for 2019.	\$0.00	2.8	\$0.00
Beekman, Berna	Review self-insurance data entry for entity segments for 2019.	\$0.00	0.8	\$0.00
Subtotal for Audit Services:			67.9	\$0.00

Out of Scope Audit Services

03/01/2019				
Allen, Michael	Update documentation of Sears Kmart Analytical procedures performed over store units based on results of analytical procedures using the Tableau tool.	\$200.00	2.6	\$520.00

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/01/2019				
Allen, Michael	Utilize Tableau tool to create scatterplot showing the year over year percent change in cost complement for individual Kmart store units for inventory valuation testing.	\$200.00	2.3	\$460.00
Allen, Michael	Update Inventory analytics summary memo for Kmart and Sears stores based review notes from J. McManus (Deloitte).	\$200.00	2.7	\$540.00
Chang, Stephen	Review of internal actuary pension scoping memo as part of our year end pension testing procedures.	\$400.00	3.1	\$1,240.00
Leonard, Allison	Assess statistical analysis and analytical procedures performed over the testing of SHC's pension plans.	\$500.00	2.3	\$1,150.00
Nguyen, Donna	Perform second review of workpapers needed for FY18 server as part of our procedures for electronic filing of the index, after updates had been made.	\$200.00	3.9	\$780.00
Straub, Kelsey	Perform pension plan benefit payment testing for the Company's two pension plans.	\$300.00	1.1	\$330.00
Straub, Kelsey	Review the actuary team findings memo on the Company's two pension plans.	\$300.00	2.1	\$630.00
Straub, Kelsey	Review Bloomberg screenshots for testing of pension plans assets valuation .	\$300.00	1.4	\$420.00
03/04/2019				
Allen, Michael	Document investigative procedures performed for stores that had higher than average inventory.	\$200.00	1.1	\$220.00
Allen, Michael	Meet with K. Lauret (Deloitte) to discuss open questions regarding analysis of inventory valuation data analytics.	\$200.00	0.3	\$60.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/04/2019				
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct FY15-17 file.	\$200.00	0.4	\$80.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Q1'18 & Q1'17 file.	\$200.00	0.3	\$60.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental 2015 file.	\$200.00	0.2	\$40.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental 2014 file.	\$200.00	0.3	\$60.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental 2017 file.	\$200.00	0.2	\$40.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental file.	\$200.00	0.3	\$60.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental 2016 file.	\$200.00	0.3	\$60.00
Allen, Michael	Document investigative procedures performed over Kmart and Sears stores that were out of threshold for cost compliment percentage.	\$200.00	1.4	\$280.00

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/04/2019				
Allen, Michael	Update audit documentation in the Kenmore file to prepare workpapers for electronic filing.	\$200.00	1.2	\$240.00
Lauret, Kyle	Draft email correspondence to Sears Holdings engagement team members (K. Straub, L. Pesa, J. Friel, all Deloitte) to provide instructions on next steps related to existing open Deloitte engagements.	\$500.00	0.6	\$300.00
Lauret, Kyle	Assess additional workpapers compiled as part of requirement of the electronic filing of the Sears audit file, as required by auditing standards.	\$500.00	0.9	\$450.00
Nguyen, Donna	Review open notes in FY18 server to prepare workpapers for electronic submission.	\$200.00	4.2	\$840.00
Staiger, Jt	Review the pension specialist procedures for Sears 2018 fiscal year end.	\$500.00	2.8	\$1,400.00
Straub, Kelsey	Review actuary team's draft conclusion memo on findings related to the Company's two pension plans.	\$300.00	3.4	\$1,020.00
Straub, Kelsey	Meet with K. Stopen (Sears) to discuss the pension obligation balance recorded in the general ledger.	\$300.00	1.9	\$570.00
03/05/2019				
Allen, Michael	Document analysis of stores that exhibited unusual trends in Inventory/Square ft. in our Inventory Valuation memo.	\$200.00	0.7	\$140.00
Allen, Michael	Utilize Tableau Inventory Analytics tools to document stores that had unusual trends in Inventory/Square ft. for further analysis.	\$200.00	0.4	\$80.00
Allen, Michael	Utilize Tableau Inventory Analytics tool to create listing of Sears stores with the highest cost complement percentage for further analysis.	\$200.00	0.5	\$100.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/05/2019				
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for the Kenmore file.	\$200.00	0.2	\$40.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Sears Home Improvement Proxy file.	\$200.00	0.2	\$40.00
Allen, Michael	Assess Kenmore file workpapers to see if the workpapers are ready for electronic filing as required by auditing standards.	\$200.00	1.2	\$240.00
Allen, Michael	Utilize the Tableau Inventory Analytics tool to document the year over year change in cost complement percentage for Sears stores with the highest cost complement percentage to analyze of inventory.	\$200.00	1.6	\$320.00
Allen, Michael	Meet with K. Lauret and K. Riordan (Deloitte) to discuss the preparation of the Parts Direct audit files to complete electronic filing of workpapers as required by auditing standards.	\$200.00	0.2	\$40.00
Allen, Michael	Update workpapers in the Kenmore file in order to complete electronic filing as required by auditing standards.	\$200.00	0.9	\$180.00
Allen, Michael	Document analysis of the year over year change in cost complement percentage for stores in our Inventory Valuation memo.	\$200.00	2.7	\$540.00
Kumra, Meghna	Update pension demographic data dashboard for SHC's pension plans.	\$120.00	1.8	\$216.00
Lauret, Kyle	Meet with M. Allen and K. Riordan (Deloitte) to discuss the preparation of the Parts Direct audit files to complete electronic filing of workpapers as required by auditing standards.	\$500.00	0.2	\$100.00

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/05/2019				
Lauret, Kyle	Review compiled file for Sears Home Improvement Products (business of Sears Holdings) review of Q1 2018 and Q1 2017 carve-out financial statements to prepare for electronic filing of workpapers as required by auditing standards.	\$500.00	0.8	\$400.00
Lauret, Kyle	Meet with M. Allen (Deloitte) to discuss open questions regarding analysis of inventory valuation data analytics.	\$500.00	0.3	\$150.00
Lauret, Kyle	Review updates to workpapers compiled as part of requirement to finalize electronic filing of the Sears audit file in proper condition.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with A. Van Houtte and K. Riordan (Deloitte) to discuss the termination process for the Parts Direct carve-out audit.	\$500.00	0.3	\$150.00
Lauret, Kyle	Review Sears Holdings carve-out audit termination memo as part of requirement to complete electronic filing of workpapers.	\$500.00	1.3	\$650.00
Lauret, Kyle	Review compiled file for Kenmore (business of Sears Holdings) review of Q1 2018 and Q1 2017 carve-out financial statements to prepare for electronic filing of workpapers.	\$500.00	0.6	\$300.00
Nguyen, Donna	Update documentation of Service Auditor Report Review Memo for State Street.	\$200.00	3.7	\$740.00
Nguyen, Donna	Update for current year numbers in pension lead sheet.	\$200.00	1.2	\$240.00
Nguyen, Donna	Review second round of open notes in FY18 server to prepare workpapers for electronic submission.	\$200.00	3.7	\$740.00
Riordan, Katy	Meet with K. Lauret and M. Allen (Deloitte) to discuss the preparation of the Parts Direct audit files to complete electronic filing of workpapers as required by auditing standards.	\$300.00	0.2	\$60.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/05/2019				
Riordan, Katy	Review 2018 base audit servers to assess completeness for electronic filing of workpapers as required by auditing standards.	\$300.00	3.6	\$1,080.00
Sharma, Akashna	Review the demographic data dashboard as part of our year end pension procedures.	\$120.00	2.3	\$276.00
Straub, Kelsey	Meet with S. Brosius (Sears) to discuss pension benefit payment testing.	\$300.00	1.3	\$390.00
Van Houtte, Andy	Meet with K. Lauret and K. Riordan (Deloitte) to discuss the termination process for the Parts Direct carve-out audit.	\$600.00	0.3	\$180.00
03/06/2019				
Allen, Michael	Document analytical procedures performed over stores with higher than average inventory amounts in Inventory Valuation Analytics supplement.	\$200.00	1.8	\$360.00
Allen, Michael	Update audit documentation in the Parts Direct file to prepare workpapers for electronic filing.	\$200.00	1.3	\$260.00
Allen, Michael	Document analytical procedures used over stores with high cost complement percentages in Inventory Valuation Analytics memo supplement.	\$200.00	2.4	\$480.00
Drager, Christine	Meet with J. Staiger, M. Hu, and K. Straub (Deloitte) to discuss the results of the actuarial procedures performed over the Company's two pension balances.	\$600.00	0.3	\$180.00
Hu, May	Meet with J. Staiger, C. Drager, and K. Straub (Deloitte) to discuss the results of the actuarial procedures performed over the Company's two pension balances.	\$300.00	0.3	\$90.00
Nguyen, Donna	Update documentation of Service Auditor Report Review Memo for third party.	\$200.00	3.9	\$780.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/06/2019				
Nguyen, Donna	Update outstanding workpapers in FY18 index based on notes from K. Lauret (Deloitte) to prepare the file for electronic submission.	\$200.00	3.2	\$640.00
Nguyen, Donna	Update documentation in pension investment testing workpaper.	\$200.00	1.2	\$240.00
Sharma, Akashna	Review data dashboard results for pension testing.	\$120.00	1.7	\$204.00
Staiger, Jt	Meet with C. Drager, M. Hu, and K. Straub (Deloitte) to discuss the results of the actuarial procedures performed over the Company's two pension balances.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with J. Staiger, C. Drager, M. Hu, (Deloitte) to discuss the results of the actuarial procedures performed over the Company's two pension balances.	\$300.00	0.3	\$90.00
03/07/2019				
Allen, Michael	Document updates of analytical procedures over valuation of Company inventory at the store level based on notes from K. Lauret (Deloitte).	\$200.00	2.7	\$540.00
Allen, Michael	Update documentation of Inventory data analytic memo supplement testing based on notes from K. Lauret (Deloitte).	\$200.00	1.9	\$380.00
Allen, Michael	Assess Tableau graphs for inventory fluctuations for Kmart ("Big K") stores.	\$200.00	1.7	\$340.00
Lauret, Kyle	Review draft memo of analysis of inventory existence and valuation data analytics.	\$500.00	3.6	\$1,800.00
Nguyen, Donna	Review contracts and agreements in permanent file index for FY18 electron filing as required by audit standards.	\$200.00	3.8	\$760.00
Straub, Kelsey	Provide census data testing selections to the Company's Pension actuary, in order to obtain support.	\$300.00	2.3	\$690.00
Straub, Kelsey	Meet with J. Eichner (Sears) to discuss the balance of the pension periodic benefit expense.	\$300.00	1.3	\$390.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/08/2019				
Allen, Michael	Utilize Tableau data analytics to perform Inventory Turnover analysis for certain stores to evaluate inventory at those stores.	\$200.00	2.3	\$460.00
Allen, Michael	Update documentation to Inventory Data Analytics summary memo related to cost complement percentage outliers based on notes from K. Lauret (Deloitte).	\$200.00	3.2	\$640.00
Allen, Michael	Participate in call with K. Lauret (Deloitte) to open questions regarding the documentation of the Inventory Valuation Analytics memo.	\$200.00	0.3	\$60.00
Fantom, Tiffany	Review demographic data dashboard as it relates to pension testing at SHC.	\$120.00	2.0	\$240.00
Lauret, Kyle	Participate in call with M. Allen (Deloitte) to open questions regarding the documentation of the Inventory Valuation Analytics memo.	\$500.00	0.3	\$150.00
Li, Tian	Review valuation methodologies and assumptions regarding the Company's pension plans.	\$500.00	0.3	\$150.00
Nguyen, Donna	Update documentation in pension summary/planning memorandum to address review notes.	\$200.00	3.9	\$780.00
Nguyen, Donna	Participate in call with L. Miller and S. Sitley (Sears) to update legal confirmations.	\$200.00	1.1	\$220.00
Straub, Kelsey	Reconcile assets of the pension plan provided by the custodian to the assets recorded by the actuary.	\$300.00	3.9	\$1,170.00
03/11/2019				
Allen, Michael	Document the analytical procedures performed over Puerto Rico, Guam, and Virgin Island stores with higher inventory balances in inventory valuation supplement.	\$200.00	1.1	\$220.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/11/2019				
Allen, Michael	Document the analytical procedures performed over mainland stores with higher inventory balances in inventory valuation supplement.	\$200.00	1.4	\$280.00
Allen, Michael	Update Sears and Kmart store inventory data analytics memo based on notes received from K. Lauret (Deloitte).	\$200.00	1.0	\$200.00
Allen, Michael	Utilize the Inventory Dashboard to make general assessments regarding the inventory balances for Kmart and Sears stores as a basis of documentation in the inventory data analytics memo.	\$200.00	0.7	\$140.00
Allen, Michael	Document investigative procedures performed over stores with higher inventory balances in inventory valuation memo.	\$200.00	2.3	\$460.00
Kasthuri, Mahesh	Assess updates for the demographic data dashboard related to pension.	\$120.00	1.1	\$132.00
Kumra, Meghna	Perform review over updates made to the demographic data dashboard related to pension.	\$120.00	1.6	\$192.00
Lauret, Kyle	Create memorandum describing update to Sears Holdings potential inventory valuation and existence claim.	\$500.00	0.7	\$350.00
Nguyen, Donna	Prepare fiscal year 2018 base audit server to finalize workpapers for electronic filing.	\$200.00	2.5	\$500.00
Straub, Kelsey	Review pension data analytics summary memo on census data procedures performed.	\$300.00	1.1	\$330.00
03/12/2019				
Allen, Michael	Update documentation of the Inventory data analytics supplement based on review notes received from K. Lauret (Deloitte).	\$200.00	0.6	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/12/2019				
Allen, Michael	Update workpaper tracker to identify files in FY18 Service Organization Control ("SOC") file for Lands End as part of procedures to complete electronic filing of workpapers as required by auditing standards.	\$200.00	2.3	\$460.00
Allen, Michael	Update workpaper tracker to identify files in FY18 Service Organization Control ("SOC") file for Sears Hometown Outlet as part of procedures to complete electronic filing of workpapers as required by auditing standards.	\$200.00	2.1	\$420.00
Hu, May	Finalize corporate audit findings memo to send to audit team for pension testing.	\$300.00	0.5	\$150.00
Lauret, Kyle	Review updated memo of analysis of inventory existence and valuation data analytics.	\$500.00	1.2	\$600.00
Lauret, Kyle	Review updated supporting data analytics excel workpaper of analysis of inventory existence and valuation data analytics.	\$500.00	1.3	\$650.00
Nguyen, Donna	Search fiscal year 2018 base server to identify Service Organization Control workpapers needed for electronic filing of workpapers as required by auditing standards.	\$200.00	4.4	\$880.00
Nguyen, Donna	Document pension census data workpaper as part of year end procedures for pension testing.	\$200.00	3.9	\$780.00
Riordan, Katy	Review updated outstanding workpapers in FY18 index to prepare the file for electronic submission.	\$300.00	3.9	\$1,170.00
Sharma, Akashna	Update pension census data dashboards based on manager comments.	\$120.00	0.9	\$108.00
Straub, Kelsey	Meet with S. Brosius (Sears) to discuss pension asset valuation testing .	\$300.00	2.9	\$870.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/13/2019				
Lauret, Kyle	Update additional factual documentation to support audit judgments and conclusions of data analytics performed on Sears inventory existence and valuation procedures.	\$500.00	1.2	\$600.00
Lauret, Kyle	Review the Parts Direct carve-out audit file for electronic filing.	\$500.00	1.3	\$650.00
Riordan, Katy	Review Service Organization Control workpapers in fiscal year 2018 base server to prepare for electronic submission of workpapers as required by auditing standards.	\$300.00	3.8	\$1,140.00
Straub, Kelsey	Review pension contribution support received from S. Brosius (Sears) to assess whether there are additional questions and can proceed with testing.	\$300.00	1.6	\$480.00
03/14/2019				
Gupta, Anitya	Update documentation of testing of pension data entry.	\$80.00	0.5	\$40.00
Nguyen, Donna	Update pension investments workpaper for pricing document received from National Securities Pricing Center.	\$200.00	3.9	\$780.00
Nguyen, Donna	Review Service Organization Control workpapers in fiscal year 2018 base server to prepare for electronic submission of workpapers.	\$200.00	3.8	\$760.00
Straub, Kelsey	Meet with J. Eichner (Sears) to discuss the Company's pension plan balances recorded in the general ledger.	\$300.00	2.3	\$690.00
03/15/2019				
Nguyen, Donna	Update documentation of pension census data workpaper for additional support (death certificates, retirement papers, personnel screenshots).	\$200.00	3.6	\$720.00
Nguyen, Donna	Research Service Organization Control workpapers needed to finalize fiscal year 2018 file to prepare for electronic filing of workpapers.	\$200.00	3.9	\$780.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/15/2019				
Staiger, Jt	Review pension asset testing procedures for fiscal year 2018.	\$500.00	3.5	\$1,750.00
Straub, Kelsey	Address manager questions on census data analytics memo that outlines findings on the census data.	\$300.00	1.9	\$570.00
03/18/2019				
Nguyen, Donna	Prepare 2018 base audit servers to assess for electronic filing of workpapers as required by auditing standards.	\$200.00	3.9	\$780.00
Staiger, Jt	Review of pension asset testing for purposes of the 2018 audit procedures.	\$500.00	2.2	\$1,100.00
Straub, Kelsey	Document pension asset valuation balances based on Bloomberg screenshots.	\$300.00	1.6	\$480.00
Straub, Kelsey	Reconcile pension benefit payment support for pension plan 1 to the disclosure reports.	\$300.00	0.4	\$120.00
03/19/2019				
Straub, Kelsey	Document benefit payment testing for the Company's two pension plans.	\$300.00	0.9	\$270.00
Straub, Kelsey	Document overall conclusions and results of the pension audit procedures in a summary memo.	\$300.00	1.8	\$540.00
03/20/2019				
Straub, Kelsey	Address manager questions on valuation specialists workpapers of pension assets.	\$300.00	1.2	\$360.00
Straub, Kelsey	Document census data selection for testing of the Company's two pension plans.	\$300.00	0.6	\$180.00
Straub, Kelsey	Address partner questions on pension obligation risk assessment memo.	\$300.00	0.3	\$90.00
Straub, Kelsey	Reconcile service organization control workpapers to the base audit file list of workpapers for electronic filing of workpapers in accordance with auditing standards.	\$300.00	0.3	\$90.00

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/21/2019				
Lauret, Kyle	Review updated Parts Direct carve-out audit form related to completing the electronic filing of workpapers as required by auditing standards.	\$500.00	0.4	\$200.00
Riordan, Katy	Review 2018 base audit servers to assess for electronic filing of Parts Direct workpapers as required by auditing standards.	\$300.00	3.9	\$1,170.00
Straub, Kelsey	Address manager questions on pension plan memo that outlines final conclusions.	\$300.00	0.8	\$240.00
03/22/2019				
Straub, Kelsey	Document removed participants from the Company's two pension plans over the past year.	\$300.00	1.4	\$420.00
Straub, Kelsey	Finalize listing of contract and permanent files required for electronic filing of workpapers in accordance with auditing standards.	\$300.00	2.1	\$630.00
03/26/2019				
Riordan, Katy	Review 2018 base audit servers to assess for electronic filing of Kenmore workpapers as required by auditing standards.	\$300.00	3.7	\$1,110.00
03/27/2019				
Lauret, Kyle	Review final Parts Direct carve-out audit file prior to completion of electronic filing of workpapers as required by audit standards.	\$500.00	1.2	\$600.00
Subtotal for Out of Scope Audit Services:			218.6	\$57,988.00

Preparation of Fee Applications

03/02/2019				
Abrom, Carisa	Prepare updated monthly fee statements.	\$300.00	1.0	\$300.00
03/04/2019				
Abrom, Carisa	Prepare fee information for the monthly fee statements.	\$300.00	2.0	\$600.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/06/2019				
Abrom, Carisa	Prepare updated monthly fee statements.	\$300.00	2.5	\$750.00
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	2.0	\$400.00
03/07/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	1.0	\$200.00
03/08/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	10.0	\$2,000.00
03/09/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	2.0	\$400.00
03/12/2019				
Abrom, Carisa	Upload December fee and expense exhibits.	\$300.00	4.0	\$1,200.00
03/13/2019				
Abrom, Carisa	Prepare updated monthly fee statements.	\$300.00	2.8	\$840.00
03/14/2019				
Abrom, Carisa	Update November fee statement final draft for filing.	\$300.00	1.6	\$480.00
03/18/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	8.0	\$1,600.00
03/19/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	8.0	\$1,600.00
03/20/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	3.0	\$600.00
03/21/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	7.0	\$1,400.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/22/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	2.0	\$400.00
03/25/2019				
Abrom, Carisa	Update exhibits for February monthly fee statement.	\$300.00	1.1	\$330.00
03/26/2019				
Abrom, Carisa	Update exhibits for February monthly fee statement.	\$300.00	2.9	\$870.00
03/28/2019				
Blair, Stephanie	Update exhibits for February monthly fee statement.	\$200.00	7.0	\$1,400.00
03/29/2019				
Blair, Stephanie	Update exhibits for February monthly fee statement.	\$200.00	7.0	\$1,400.00
Subtotal for Preparation of Fee Applications:			74.9	\$16,770.00
Total			417.5	\$80,195.50

Recapitulation

Name	Rate	Hours	Fees
Lauret, Kyle	\$625.00	8.7	\$5,437.50
Drager, Christine	\$600.00	0.3	\$180.00
Van Houtte, Andy	\$600.00	0.3	\$180.00
Lauret, Kyle	\$500.00	16.5	\$8,250.00
Leonard, Allison	\$500.00	2.3	\$1,150.00
Li, Tian	\$500.00	0.3	\$150.00
Staiger, Jt	\$500.00	8.8	\$4,400.00
Chang, Stephen	\$400.00	3.1	\$1,240.00
Abrom, Carisa	\$300.00	17.9	\$5,370.00
Hu, May	\$300.00	0.8	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - March 31, 2019

Recapitulation

Name	Rate	Hours	Fees
Riordan, Katy	\$300.00	19.1	\$5,730.00
Straub, Kelsey	\$300.00	40.2	\$12,060.00
Allen, Michael	\$200.00	51.3	\$10,260.00
Blair, Stephanie	\$200.00	57.0	\$11,400.00
Nguyen, Donna	\$200.00	63.7	\$12,740.00
Fantom, Tiffany	\$120.00	2.0	\$240.00
Kasthuri, Mahesh	\$120.00	1.1	\$132.00
Kumra, Meghna	\$120.00	3.4	\$408.00
Sharma, Akashna	\$120.00	4.9	\$588.00
Gupta, Anitya	\$80.00	0.5	\$40.00
Allen, Michael	\$0.00	0.6	\$0.00
Beekman, Berna	\$0.00	6.0	\$0.00
Berggren, Maureen	\$0.00	3.3	\$0.00
Berrill, Liz	\$0.00	3.7	\$0.00
Berry, Jim	\$0.00	1.4	\$0.00
Bihm, Christy	\$0.00	0.6	\$0.00
Hoye, Jim	\$0.00	3.4	\$0.00
Lauret, Kyle	\$0.00	15.7	\$0.00
Lonnemann, Malorie	\$0.00	7.7	\$0.00
Mason, David	\$0.00	4.0	\$0.00
McManus, Joseph	\$0.00	0.3	\$0.00
Nguyen, Donna	\$0.00	6.5	\$0.00
Riordan, Katy	\$0.00	5.9	\$0.00
Sinha, Harshit	\$0.00	9.7	\$0.00
Smietanski, Meredith	\$0.00	30.0	\$0.00
Staiger, Jt	\$0.00	6.3	\$0.00
Straub, Kelsey	\$0.00	3.8	\$0.00
Vajhala, Phani Kiran	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	\$0.00	5.4	\$0.00